

Congress of the United States
Washington, D.C. 20515

March 23, 2021

The Honorable Janet L. Yellen
Secretary of the Treasury
U.S. Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, D.C. 20220

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Secretary Yellen and Commissioner Rettig:

We write to request information about the outreach plans that the Internal Revenue Service (IRS) will implement for the American Rescue Plan Act (ARPA) provisions that provide for \$1,400 Economic Impact Payments (EIPs) and the expanded Child Tax Credit (CTC). Specifically, we would like a description of planned outreach activities, a timeline for such action, and the status of any ongoing outreach activities.

As you are aware, IRS outreach is particularly important to ensure individuals and households facing severe hardship receive the intended and necessary relief provided for in the ARPA. We appreciate that you and your staff have worked hard to deliver 90 million EIPs as rapidly as possible, and we know that the IRS faces severe administrative and technological constraints due to a decade of underinvestment in the IRS budget. However, we are concerned that families facing the most severe burdens are the least likely to receive the newly enacted relief measures, which often require the filing of a tax return or providing other information to the IRS (such as completing an online portal). These families and individuals who do not receive relief will face severe and continued hardship, including high rates of food insecurity, homelessness or housing insecurity, and poverty.

Specifically, we request information on the IRS's outreach plans with respect to the following provisions of the new legislation:

- ARPA requires the Treasury Secretary to “carry out a robust and comprehensive outreach program” to ensure that eligible individuals are aware of their eligibility for EIPs and are given assistance in receiving such EIPs.¹
- ARPA makes important eligibility changes with respect to EIPs by providing eligibility: to all dependents for tax purposes (as opposed to only children under age

¹ On January 22, 2021, President Biden signed an executive order directing the Treasury Department to find ways to deliver EIPs to the approximately 8 million likely eligible people who did not receive such payments. We are interested in learning how the Administration is working to carry out this order while working to implement ARPA. <https://www.whitehouse.gov/briefing-room/statements-releases/2021/01/22/fact-sheet-president-bidens-new-executive-actions-deliver-economic-relief-for-american-families-and-businesses-amid-the-covid-19-crises/>.

17) and to children who have Social Security numbers (“SSNs”), even if neither parent has an SSN.

- ARPA expands the CTC and makes it fully available to children in families with low earnings or that lack earnings, with periodic payments coming after July. Many of these families may be unaware of their eligibility and not otherwise be required to file a tax return. Outreach to these families will be critical to ensuring they receive support through the CTC.

We respectfully request that you provide a report to Congress by April 5, 2021 that includes a detailed description of:

1. Plans to conduct paid online or other forms of advertising;
2. Plans to partner with community-based organizations, direct services organizations, or other groups that have experience engaging with underserved communities;
3. Plans to revive the non-filer portal for EIPs and/or develop a CTC or Earned Income Tax Credit (EITC) portal;
4. Efforts to engage state and local agencies who wish to conduct their own outreach, and what information will be shared with such agencies;
5. Efforts to provide outreach or assistance to individuals who have not yet received their EIPs, particularly mixed-status families, people experiencing homelessness, and people who lack internet access;
6. Plans to create outreach materials or provide other services for individuals with limited English proficiency; and
7. Estimates of the amount of ARPA-provided funding that will be devoted to the above and any other outreach activities, including for any overtime pay, seasonal workers, or permanent hiring the IRS intends to conduct.

We look forward to working with the Treasury Department and the IRS to ensure that all eligible individuals and households receive their EIPs and CTC as quickly as possible to ease their severe economic hardship caused by the COVID-19 pandemic. We also look forward to working with you later this year to plan outreach and education efforts for broader populations who will now qualify for the EITC and must be alerted about the need to file next year.

Thank you in advance for your assistance on this critical issue.

Sincerely,



Judy Chu
Member of Congress

Earl Blumenauer
Member of Congress

Donald S. Beyer Jr.
Member of Congress

Danny K. Davis
Member of Congress

Suzan K. DelBene
Member of Congress

Dwight Evans
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